

**UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION**

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UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 09-CV-12299-DT

JOSEPH L. ZAJAC,

Defendant.

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**OPINION AND ORDER GRANTING  
PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT**

Pending before the court is a motion for summary judgment filed by Plaintiff United States of America on March 8, 2010. In its motion, Plaintiff asserts that, as of January 27, 2010, Defendant Joseph L. Zajac owes the Government \$930,457.91, plus applicable interest accruing after that date, in unpaid tax liabilities for the tax years 1995, 1996, 1997, 1998, 1999, 2000, 2003, 2004, 2005, 2006, and 2007. Plaintiff supports its request by citation to relevant legal authority allowing for Plaintiff's requested relief, and attaches to its motion sufficient evidence, by way of affidavit and copies of the notices of assessment, to show factually that it is entitled to the amount requested. The court gave Defendant a substantial extension, until May 10, 2010, to respond to Plaintiff's motion, but Defendant has filed nothing in opposition to Plaintiff's motion.

Under Federal Rule of Civil Procedure 56, "[w]here the moving party has carried its burden of showing that the pleadings, depositions, answers to interrogatories, admissions and affidavits in the record, construed favorably to the non-moving party, do

not raise a genuine issue of material fact for trial, entry of summary judgment is appropriate.” *Gutierrez v. Lynch*, 826 F.2d 1534, 1536 (6th Cir. 1987) (citing *Celotex Corp. v. Catrett*, 477 U.S. 317 (1986)). Here, Plaintiff has met its burden by showing that the undisputed evidence before the court entitles it to a judgment. Defendant has failed to rebut this evidence, set forth any argument against Plaintiff’s complaint, or otherwise show that there exists a genuine issue for trial.<sup>1</sup> Accordingly,

IT IS ORDERED that Plaintiff’s motion for summary judgment [Dkt. # 17] is GRANTED. Plaintiff will be awarded judgment in its favor in the amount of \$930,457.91, plus applicable interest accruing after January 27, 2010.

S/Robert H. Cleland  
ROBERT H. CLELAND  
UNITED STATES DISTRICT JUDGE

Dated: May 21, 2010

I hereby certify that a copy of the foregoing document was mailed to counsel of record on this date, May 21, 2010, by electronic and/or ordinary mail.

S/Lisa Wagner  
Case Manager and Deputy Clerk  
(313) 234-5522

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<sup>1</sup>The court specifically warned Defendant that if he failed to file a response by May 10, 2010, “the motion will be granted as unopposed, and judgment will be entered against Defendant.” (3/11/10 Order at 2.)